

EXHIBIT 8



Philip T. Inglima
PInglima@crowell.com
(202) 624-2795 direct

Crowell & Moring LLP
1001 Pennsylvania Avenue NW
Washington, DC 20004
+1.202.624.2500 main
+1.202.628.5116 fax

February 28, 2023

Via Email: HayesDJ@SEC.GOV

Daniel J. Hayes
Supervisory Trial Counsel
Chicago Regional Office
U.S. Securities and Exchange Commission
175 W. Jackson Blvd., Suite 1450
Chicago, Illinois 60604

Re: SEC v. Volkswagen AG et al., 3:19-cv-01391-CRB (N.D. Cal.)

Dear Dan:

I write in response to your February 27, 2023 letter concerning my client, Thorsten Duesterdiek, and referencing my letter of February 24, 2023, to Volkswagen A.G. ("VW") counsel Suhana Han. Without descending into the particulars of the legal authorities you cited, I will say simply that they are not apposite or controlling as to my client, who is neither a party to this proceeding nor within the jurisdiction of the U.S. District Court overseeing the above-referenced litigation against VW. Dr. Duesterdiek is not subject to the direct enforcement of the Court's February 10, 2023 Order, and Dr. Duesterdiek is within his rights in declining to be deposed voluntarily. In addition, Dr. Duesterdiek would decline to voluntarily submit to a deposition even if the U.S. Department of Justice provided him a "safe passage" assurance with respect to his travel associated with such a deposition. Accordingly, Dr. Duesterdiek's position remains unchanged, and he does not agree to the SEC's proposal that he take the testimonial act of providing "a detailed, sworn declaration prepared by the SEC."

Your letter references seeking "appropriate sanctions for violation of the Court's order." I assume that you intend to seek such remedies against VW, not Dr. Duesterdiek, since he is not within the court's jurisdiction. If you in fact intend to seek sanctions against my client, I request that you clarify your position by responsive correspondence. Thank you.

Sincerely,

A handwritten signature in black ink that reads 'Philip T. Inglima'.

Philip T. Inglima

cc: Suhana Suh, Esq. (hans@sullcrom.com)
Kevin A. Wisniewski (wisniewskik@SEC.GOV)
Andreas Mross, Esq.